



3015 (02-09-04)

ANNUAL REPORT

OF

Name: BAY CITY WATER UTILITY

Principal Office: P.O. BOX 9
BAY CITY, WI 54723

For the Year Ended: DECEMBER 31, 1999

**WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN**P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: BAY CITY WATER UTILITY**Utility Address:** P.O. BOX 9
BAY CITY, WI 54723**When was utility organized?** 1/1/1996**Report any change in name:****Effective Date:****Utility Web Site:**

Utility employee in charge of correspondence concerning this report:

Name: MS KAY BEDER**Title:** VILLAGE CLERK-TREASURER**Office Address:**P.O. BOX 9
BAY CITY, WI 54723**Telephone:** (715) 594 - 3168**Fax Number:** (715) 594 - 3168**E-mail Address:**

Individual or firm, if other than utility employee, preparing this report:

Name: THOMAS G. KORTAS CPA**Title:****Office Address:** TRACEY & THOLE, S.C.502 SECOND ST.
HUDSON, WI 54016**Telephone:** (715) 386 - 2391**Fax Number:** (715) 389 - 0535**E-mail Address:**

President, chairman, or head of utility commission/board or committee:

Name: JAMES TURVAVILLE**Title:** VILLAGE BOARD PRESIDENT**Office Address:**P.O. BOX 9
BAY CITY, WI 54723**Telephone:** (715) 594 - 3168**Fax Number:** (715) 594 - 3168**E-mail Address:**

Are records of utility audited by individuals or firms, other than utility employee? YES

IDENTIFICATION AND OWNERSHIP

Individual or firm, if other than utility employee, auditing utility records:

Name: THOMAS G. KORTAS CPA**Title:****Office Address:** TRACEY & THOLE, S.C.
502 SECOND ST.
HUDSON, WI 54016**Telephone:** (715) 386 - 2391**Fax Number:** (715) 386 - 0535**E-mail Address:****Date of most recent audit report:** 6/22/1999**Period covered by most recent audit:** 1998

Names and titles of utility management including manager or superintendent:

Name: DEB GAMBLE**Title:** SUPERINTENDENT**Office Address:**
P.O. BOX 9
BAY CITY, WI 54723**Telephone:** (715) 594 - 3168**Fax Number:** (715) 594 - 3168**E-mail Address:**

Name of utility commission/committee: VILLAGE BOARD

Names of members of utility commission/committee:MR JAMES TURVAVILLE, VILLAGE BOARD PRESIDENT

Is sewer service rendered by the utility? NO**If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.077 of the Wisconsin Statutes?** NO**Date of Ordinance:** **Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)?** NO

Provide the following information regarding the provider(s) of contract services:

IDENTIFICATION AND OWNERSHIP

Firm Name:

Contact Person:

Title:

Telephone:

Fax Number:

E-mail Address:

Contract/Agreement beginning-ending dates:

Provide a brief description of the nature of Contract Operations being provided:

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	128,467	142,983	1
Operating Expenses:			
Operation and Maintenance Expense (401)	42,550	31,138	2
Depreciation Expense (403)	27,196	27,148	3
Amortization Expense (404)	0	0	4
Taxes (408)	1,744	1,292	5
Total Operating Expenses	71,490	59,578	
Net Operating Income	56,977	83,405	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	56,977	83,405	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Nonoperating Rental Income (418)	0	0	8
Interest and Dividend Income (419)	11,037	7,036	9
Miscellaneous Nonoperating Income (421)	0	0	10
Total Other Income	11,037	7,036	
Total Income	68,014	90,441	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0	0	11
Other Income Deductions (426)	0	0	12
Total Miscellaneous Income Deductions	0	0	
Income Before Interest Charges	68,014	90,441	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	57,103	61,772	13
Amortization of Debt Discount and Expense (428)	5,680	2,792	14
Amortization of Premium on Debt--Cr. (429)			15
Interest on Debt to Municipality (430)	0	0	16
Other Interest Expense (431)	0	0	17
Interest Charged to Construction--Cr. (432)			18
Total Interest Charges	62,783	64,564	
Net Income	5,231	25,877	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	27,800	2,104	19
Balance Transferred from Income (433)	5,231	25,877	20
Miscellaneous Credits to Surplus (434)	0	0	21
Miscellaneous Debits to Surplus--Debit (435)	20,795	181	22
Appropriations of Surplus--Debit (436)	0	0	23
Appropriations of Income to Municipal Funds--Debit (439)	0	0	24
Total Unappropriated Earned Surplus End of Year (216)	12,236	27,800	

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Miscellaneous Nonoperating Income, Account 421.

Description of Item (a)	Amount (b)	
Revenues from Utility Plant Leased to Others (412):		
NONE		1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
NONE		2
Total (Acct. 413):	0	
Nonoperating Rental Income (418):		
NONE		3
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
INTEREST ON INVESTMENTS	11,037	4
Total (Acct. 419):	11,037	
Miscellaneous Nonoperating Income (421):		
NONE		5
Total (Acct. 421):	0	
Miscellaneous Amortization (425):		
NONE		6
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE		7
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
NONE		8
Total (Acct. 434):	0	
Miscellaneous Debits to Surplus (435):		
1998 AUDIT ADJUSTMENT	20,795	9
Total (Acct. 435)--Debit:	20,795	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		10
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE		11
Total (Acct. 439)--Debit:	0	

INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)					0	1
Costs and Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):						
NONE					0	6
Total costs and expenses	0	0	0	0	0	
Net income (or loss)	0	0	0	0	0	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	128,467	0	0	0	128,467	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents					0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify: NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	128,467	0	0	0	128,467	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	1,559,368	1,554,937	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	97,823	69,272	2
Net Utility Plant	1,461,545	1,485,665	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
Net Nonutility Property	0	0	
Investment in Municipality (123)	0	0	5
Other Investments (124)	0	0	6
Special Funds (125)	79,444	96,868	7
Total Other Property and Investments	79,444	96,868	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	152,769	125,535	8
Temporary Cash Investments (132)			9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	17,402	26,604	11
Other Accounts Receivable (143)	0	0	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	399	0	14
Materials and Supplies (150)	1,002	1,359	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)	689	852	17
Total Current and Accrued Assets	172,261	154,350	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	103,721	31,856	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	0	20
Total Deferred Debits	103,721	31,856	
Total Assets and Other Debits	1,816,971	1,768,739	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	0	0	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	12,236	27,800	23
Total Proprietary Capital	12,236	27,800	
LONG-TERM DEBT			
Bonds (221)	1,015,000	960,000	24
Advances from Municipality (223)	0	0	25
Other long-Term Debt (224)	0	0	26
Total Long-Term Debt	1,015,000	960,000	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	3,064	893	28
Payables to Municipality (233)	0	0	29
Customer Deposits (235)			30
Taxes Accrued (236)	0	0	31
Interest Accrued (237)	4,375	5,130	32
Other Current and Accrued Liabilities (238)			33
Total Current and Accrued Liabilities	7,439	6,023	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	7,380	0	36
Total Deferred Credits	7,380	0	
OPERATING RESERVES			
Miscellaneous Operating Reserves (265)			37
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	774,916	774,916	38
Total Liabilities and Other Credits	1,816,971	1,768,739	

NET UTILITY PLANT

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
Plant Accounts:					
Utility Plant in Service (100)	1,559,368	0	0	0	1
Utility Plant Purchased or Sold (391)					2
Utility Plant in Process of Reclassification (392)					3
Utility Plant Leased to Others (393)					4
Property Held for Future Use (394)					5
Construction Work in Progress (395)					6
Utility Plant Acquisition Adjustments (396)					7
Other Utility Plant Adjustments (397)					8
Total Utility Plant	1,559,368	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	97,823	0	0	0	9
Total Accumulated Provision	97,823	0	0	0	
Net Utility Plant	1,461,545	0	0	0	

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT (ACCT. 110)

Depreciation Accruals (Credits) during the year:

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year	69,272				69,272	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	27,196				27,196	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	1,355				1,355	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
Total credits	28,551	0	0	0	28,551	13
Debits during year						14
Book cost of plant retired	0				0	15
Cost of removal					0	16
Other debits (specify):						17
					0	18
Total debits	0	0	0	0	0	19
Balance End of Year	97,823	0	0	0	97,823	20
Composite Depreciation Rate?	Yes					21
If yes, what is the rate?	1.84%					22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
Other (specify):					
NONE	0			0	2
Total Nonutility Property (121)	0	0	0	0	
Less accum. prov. depr. & amort. (122)	0			0	3
Net Nonutility Property	0	0	0	0	

ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Additions:		
Provision for uncollectibles during year		2
Collection of accounts previously written off: Utility Customers		3
Collection of accounts previously written off: Others		4
Total Additions	<u>0</u>	
Deductions:		
Accounts written off during the year: Utility Customers		5
Accounts written off during the year: Others		6
Total accounts written off	<u>0</u>	
Balance end of year	<u><u>0</u></u>	

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)	
Electric Utility							
Fuel for generation					0	0	1
Other					0	0	2
Total Electric Utility					0	0	

Account	Total End of Year	Amount Prior Year	
Electric utility total	0	0	1
Water utility	1,002	1,359	2
Sewer utility		0	3
Gas utility		0	4
Merchandise		0	5
Other materials & supplies		0	6
Total Materials and Supplies	1,002	1,359	

UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT (ACCTS. 181 AND 251)

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
\$1,015,000 MORTGAGE REVENUE BONDS	4,292	428	103,721	1
\$980,000 MORTGAGE REVENUE BONDS	1,388	428	0	2
Total			103,721	
Unamortized premium on debt (251)				
NONE	0	0	0	3
Total			0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Amount (b)	
Balance first of year	0	1
Changes during year (explain):		
NONE		2
Balance end of year	<u><u>0</u></u>	

BONDS (ACCT. 221)

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
\$980,000 MORTGAGE REVENUE BONDS	05/16/1995	06/01/2016	5.88%	0	1
\$1,015,000 MORTGAGE REVENUE BONDS	06/30/1999	06/01/2020	5.60%	1,015,000	2
Total Bonds (Account 221):				1,015,000	

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)
--	----------------------------------	--	----------------------------------	---

NONE

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Accruals:		
Charged water department expense	1,744	2
Charged electric department expense		3
Charged sewer department expense		4
Other (explain):		
NONE		5
Total Accruals and other credits	1,744	
Taxes paid during year:		
County, state and local taxes		6
Social Security taxes	1,572	7
PSC Remainder Assessment	172	8
Other (explain):		
NONE		9
Total payments and other debits	1,744	
Balance end of year	0	

INTEREST ACCRUED (ACCT. 237)

1. Report below interest accrued on each utility obligation.
2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
MORTGAGE REVENUE BONDS - 1995	5,130	30,710	35,840	0	1
MORTGAGE REVENUE BONDS - 1999		26,393	22,018	4,375	2
Subtotal	5,130	57,103	57,858	4,375	
Advances from Municipality (223)					
NONE	0			0	3
Subtotal	0	0	0	0	
Other long-Term Debt (224)					
NONE	0			0	4
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE	0			0	5
Subtotal	0	0	0	0	
Total	5,130	57,103	57,858	4,375	

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	774,916	0	0	0	0	774,916	1
Add credits during year:							
For Services						0	2
For Mains						0	3
Other (specify):							
NONE						0	4
Deduct charges (specify):							
NONE						0	5
Balance End of Year	774,916	0	0	0	0	774,916	
Amount of federal and state grants in aid received for utility construction included in End of Year totals	769,326					769,326	6

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
NONE		2
Total (Acct. 124):	0	
Special Funds (125):		
BOND RESERVE FUND	79,444	3
Total (Acct. 125):	79,444	
Notes Receivable (141):		
NONE		4
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	17,402	5
Electric		6
Sewer (Regulated)		7
Other (specify):		
NONE		8
Total (Acct. 142):	17,402	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		9
Merchandising, jobbing and contract work		10
Other (specify):		
NONE		11
Total (Acct. 143):	0	
Receivables from Municipality (145):		
1999 TAX ROLL ITEMS	399	12
Total (Acct. 145):	399	
Prepayments (165):		
NONE		13
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE		14
Total (Acct. 182):	0	
Other Deferred Debits (183):		
NONE		15
Total (Acct. 183):	0	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Payables to Municipality (233):		
NONE		16
Total (Acct. 233):	0	
Other Deferred Credits (253):		
NON-HOOKUP ASSESSMENTS - DEFERRED UNTIL PAID	7,380	17
Total (Acct. 253):	7,380	

RETURN ON RATE BASE COMPUTATION

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include property held for future use or construction work in progress with utility plant in service. These are not rate base components.

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service	1,557,152	0	0	0	1,557,152	1
Materials and Supplies	1,180	0	0	0	1,180	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation	83,547	0	0	0	83,547	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	774,916	0	0	0	774,916	6
Other (specify):						
NONE					0	7
Average Net Rate Base	699,869	0	0	0	699,869	
Net Operating Income	56,977	0	0	0	56,977	8
Net Operating Income as a percent of						
Average Net Rate Base	8.14%	N/A	N/A	N/A	8.14%	

RETURN ON PROPRIETARY CAPITAL COMPUTATION

1. The data used in calculating proprietary capital are averages.
2. Calculate those averages by summing the first-of-year and end-of-year figures for each account and then dividing by two.

Description (a)	Amount (b)	
Average Proprietary Capital		
Capital Paid in by Municipality	0	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	20,018	3
Other (Specify):		
NONE		4
Total Average Proprietary Capital	20,018	
Net Income		
Net Income	5,231	5
Percent Return on Proprietary Capital	26.13%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

None

2. Leaseholder changes.

None

3. Extensions of service.

None

4. Estimated changes in revenues due to rate changes.

None

5. Obligations incurred or assumed, excluding commercial paper.

None

6. Formal proceedings with the Public Service Commission.

None

7. Any additional matters.

Mortgage revenue bonds refinanced in 1999.

FINANCIAL SECTION FOOTNOTES

Identification and Ownership - Contacts (Page iv)

April 14, 2000

Ms. Kay Beder, Village Clerk Treasurer
Village of Bay City Water Utility
P.O. Box 9
Bay City, WI 54723-0009

1999 Analytical Review DWCCA-381-PJL

Dear Ms. Beder:

The Public Service Commission (Commission) is in the process of completing an analytical review of your utility's 1999 annual report. The purposes of an analytical review are to detect possible reporting or accounting related errors and to identify significant fluctuations from established trends in reported data not sufficiently explained in the annual report. It is our hope that our review will supply information that will enable us to better provide guidance to your utility regarding proper utility accounting and the preparation of future annual reports. In order to complete this review, we request the following information:

1. During our review of the Income Statement Account Details schedule on page F-2, we noted that in Account 435, Miscellaneous Debits to Surplus, you report \$20,795 described as 1998 Audit Adjustment. Please provide more detail as to exactly what this adjustment involves.
2. As directed in the headnotes of the Water Operation & Maintenance Expenses schedule on page W-5, please provide explanations for the changes in those accounts which changed by more than \$2,000 or 30% when compared with the 1998 annual report and follow this procedure in the future.
3. Please provide an explanation of what the utility's investigation into the large water loss in 1999 reported on page W-10 revealed as the cause of those losses and what the utility has done or is doing to remedy the problem.

We appreciate your cooperation in providing the above information. These recommendations are intended to provide accounting assistance and should not be construed as criticisms of utility personnel. If you have any questions, please feel free to contact me at (608) 267-9198. Please respond within 30 days of this letter. If we have no questions regarding your response, you can consider the review closed.

Sincerely,

Peter J. Leege
Financial Specialist
Division of Water, Compliance, and Consumer Affairs

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cc: Mr. James Turvaville, Village Board President

THE FOLLOWING E-MAIL SENT ON 8/22/00.

FINANCIAL SECTION FOOTNOTES

Hi Kay:

On July 11 you e-mailed me a note saying you had been in contact with Tom Kordas about the response to my letter dated 4/14/00 and that he indicated he would respond immediately. I am unable to find evidence that we ever received a response. If it came by fax and didn't have my name on it, I would likely never see it as all our faxes come into the same number and are then forwarded by support staff to the staff person who's name is on it. It would be best to send it to my e-mail address, or if he faxes it, ask him to assure that he sends it to my attention. Could you check on that for me? Thanks for your time.

Pete

Pete Leege
Financial Specialist
Division of Water, Compliance and Consumer Affairs
Public Service Commission of Wisconsin
610 North Whitney Way
PO Box 7854
Madison, WI 53707-7854
Phone: (608) 267-9198
leegep@psc.state.wi.us
Fax: (608) 266-3957

RESPONSE RECEIVED IN THE FORM OF A LETTER ON 8/28/00.

#1,
#2, see page W-5 footnotes for explanation of changes to accounts 600, 650, and 680.
#3, Water utility has located several leaks in system in 2000 and has repaired them. Investigation of other causes will continue.

Kay Beder called on 10/23 to say that Tom Kordas will send a letter next week to address other questions.

FINANCIAL SECTION FOOTNOTES

Identification and Ownership - Commission/Committee (Page iv)

October 10, 2000

Ms. Kay Beder, Village Clerk Treasurer
Village of Bay City Water Utility
P.O. Box 9
Bay City, WI 54723-0009

1999 Analytical Review DWCCA-381-PJL

Dear Ms. Beder:

Thank you for your response to our letter of April 14, 2000, concerning the analytical review of your 1999 annual report. Your answer has been helpful in providing information that will enable us to better provide guidance to your utility regarding proper utility accounting and the preparation of future annual reports. However, we feel the following item needs further clarification before we can complete this analytical review.

Your response to question 1 shows that \$10,901 of non-hookup assessments deferred until paid was recorded in Account 235, Miscellaneous Debits to Surplus as part of a 1998 audit adjustment. We also note that there is a \$7,380 year-end 1999 balance of non-hookup assessments in Account 253, Deferred Credits. Please provide the following information regarding these assessments:

1. Purpose of the assessments
2. Terms and total amount of assessments
3. Amount collected in 1998 and 1999
4. Copies of all journal entries relating to these assessments

Your response also shows that an adjustment was made to cash and receivables in the amount of \$11,339. Please explain the circumstances of this large adjustment.

We appreciate your cooperation in providing the above information. These recommendations are intended to provide accounting assistance and should not be construed as criticisms of utility personnel. If you have any questions, please feel free to contact me at (608) 267-9198. Please respond within 30 days of this letter. If it is convenient for you to respond by e-mail, please do so. My e-mail address is leegep@psc.state.wi.us. If we have no questions regarding your response, you can consider the review closed

Sincerely,

Peter J. Leege
Financial Specialist
Division of Water, Compliance, and Consumer Affairs

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cc: Thomas Kortas, C.P.A., Tracey & Thole, S.C.

FINANCIAL SECTION FOOTNOTES

Response received 11/15/00.

#1, The utility was organized in 1996. Those customers that were not hooked up to the system by late '97 were assessed a non-hookup fee of \$20 a day per village board action.

#2, Total water hookup fees were assessed as follows:

1997:	\$4,250
1998:	10,901
1999:	750

Total \$15,901

#3, Collection of water non-hookup fees were as follows:

1998:	0
1999:	\$8,521

#4, Non-hookup assessments were not recorded by journal entry but by automatic posting to the general ledger by the utility billing software program. (Adjusting journal entry attached to response letter)

#5, In 1998 the utility billing program was updated. The upgrade now automatically posted collections to the general ledger. The utility for a period of time in 1998 also received for those same collections and posted the receipts to the general ledger. To correct for this double posting of collections cash and receivables had to be adjusted by \$11,339.

We will respond by letter to instruct them on accounting for non-hookup fees and close review.

PJL

FINANCIAL SECTION FOOTNOTES

Identification and Ownership (Page iv)

December 7, 2000

Ms. Kay Beder, Village Clerk Treasurer
Village of Bay City Water Utility
P.O. Box 9
Bay City, WI 54723-0009

1999 Analytical Review DWCCA-381-PJL

Dear Ms. Beder:

Thank you for your response to our letter of October 10, 2000, concerning the analytical review of your 1999 annual report. Your answers have been helpful in providing information that will enable us to better provide guidance to your utility regarding proper utility accounting and the preparation of future annual reports. However, we feel the following item needs further clarification before we can complete this analytical review.

Your response indicated that customers that were not hooked up to the system by late 1997 were assessed a non-hookup fee of \$20 a day per Village Board Action. These fees are not charges authorized by the PSC. Rather, they are municipal penalties authorized under Wis. Stat. § 281.45. As such, they should not be recorded as water utility revenue. Since these penalties are levied by the municipality they should be recorded as municipal revenue in the future.

If you have any questions, please feel free to contact me at (608) 267-9198. You may consider the review closed.

Sincerely,

Peter J. Leege
Financial Specialist
Division of Water, Compliance, and Consumer Affairs

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WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	121,292	1
Total Sales of Water	121,292	
Other Operating Revenues		
Forfeited Discounts (470)	330	2
Other Water Revenues (474)	6,845	3
Amortization of Construction Grants (475)	0	4
Total Other Operating Revenues	7,175	
Total Operating Revenues	128,467	
Operation and Maintenance Expenses		
Plant Operation and Maintenance Expenses (600-660)	25,913	5
General Operating Expenses (680-690)	16,637	6
Total Operation and Maintenance Expenses	42,550	
Other Operating Expenses		
Depreciation Expense (403)	27,196	7
Amortization Expense (404)		8
Taxes (408)	1,744	9
Total Other Operating Expenses	28,940	
Total Operating Expenses	71,490	
NET OPERATING INCOME	56,977	

WATER OPERATING REVENUES - SALES OF WATER

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Bulk sales should be account 460.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial				3
Total Unmetered Sales to General Customers (460)	0	0	0	
Metered Sales to General Customers (461)				
Residential	152	5,639	41,039	4
Commercial	17	5,131	23,318	5
Industrial				6
Total Metered Sales to General Customers (461)	169	10,770	64,357	
Private Fire Protection Service (462)				7
Public Fire Protection Service (463)	1		55,393	8
Other Sales to Public Authorities (464)	6	107	1,542	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	176	10,877	121,292	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)
------------------------------------	--	--	-------------------------------

NONE

OTHER OPERATING REVENUES (WATER)

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1)	55,393	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
Other (specify):		
NONE		4
Total Public Fire Protection Service (463)	55,393	
Forfeited Discounts (470):		
Customer late payment charges	330	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	330	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	2,294	7
Other (specify):		
NON-HOOKUP ASSESSMENTS AND OTHER MISC. ITEMS	4,551	8
Total Other Water Revenues (474)	6,845	
Amortization of Construction Grants (475):		
NONE		9
Total Amortization of Construction Grants (475)	0	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 30 percent, but not less than \$2,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
PLANT OPERATION AND MAINTENANCE EXPENSES		
Salaries and Wages (600)	12,209	1
Purchased Water (610)		2
Fuel or Power Purchased for Pumping (620)	4,293	3
Chemicals (630)	701	4
Supplies and Expenses (640)	3,902	5
Repairs of Water Plant (650)	4,308	6
Transportation Expenses (660)	500	7
Total Plant Operation and Maintenance Expenses	25,913	
GENERAL OPERATING EXPENSES		
Administrative and General Salaries (680)	8,334	8
Office Supplies and Expenses (681)	541	9
Outside Services Employed (682)	4,968	10
Insurance Expense (684)	1,194	11
Employees Pensions and Benefits (686)	1,207	12
Regulatory Commission Expenses (688)		13
Miscellaneous General Expenses (689)	393	14
Uncollectible Accounts (690)		15
Total General Operating Expenses	16,637	
Total Operation and Maintenance Expenses	42,550	

TAXES (ACCT. 408 - WATER)

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Property Tax Equivalent		0	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department			2
Net property tax equivalent		0	
Social Security		1,572	3
PSC Remainder Assessment		172	4
Other (specify): NONE			5
Total tax expense		1,744	

PROPERTY TAX EQUIVALENT (WATER)

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.069(1)(c). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Pierce				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.263597				3
County tax rate	mills		7.686673				4
Local tax rate	mills		6.749643				5
School tax rate	mills		12.272277				6
Voc. school tax rate	mills		2.304247				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		29.276437				10
Less: state credit	mills		1.890725				11
Net tax rate	mills		27.385712				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		6.749643				14
Combined School Tax Rate	mills		14.576524				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		21.326167				17
Total Tax Rate	mills		29.276437				18
Ratio of Local and School Tax to Total	dec.		0.728441				19
Total tax net of state credit	mills		27.385712				20
Net Local and School Tax Rate	mills		19.948885				21
Utility Plant, Jan. 1	\$	1,554,937	1,554,937				22
Materials & Supplies	\$	1,359	1,359				23
Subtotal	\$	1,556,296	1,556,296				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	1,556,296	1,556,296				26
Assessment Ratio	dec.		0.758700				27
Assessed Value	\$	1,180,762	1,180,762				28
Net Local & School Rate	mills		19.948885				29
Tax Equiv. Computed for Current Year	\$	23,555	23,555				30
Tax Equivalent per 1994 PSC Report	\$	0					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$	0					32
Tax equiv. for current year (see note 6)	\$	0					34

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	0		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	73,229		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	73,229	0	
PUMPING PLANT			
Land and Land Rights (320)	5,481		12
Structures and Improvements (321)	72,461		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	91,918		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
Total Pumping Plant	169,860	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	6,047		23
Total Water Treatment Plant	6,047	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	0		24
Structures and Improvements (341)	0		25

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	0	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			0	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			73,229	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	0	73,229	
PUMPING PLANT				
Land and Land Rights (320)			5,481	12
Structures and Improvements (321)			72,461	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			91,918	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			0	20
Total Pumping Plant	0	0	169,860	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			6,047	23
Total Water Treatment Plant	0	0	6,047	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			0	24
Structures and Improvements (341)			0	25

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)	373,900		26
Transmission and Distribution Mains (343)	664,225		27
Fire Mains (344)	0		28
Services (345)	98,802		29
Meters (346)	53,341	1,076	30
Hydrants (348)	85,326		31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	1,275,594	1,076	
GENERAL PLANT			
Land and Land Rights (370)	0		33
Structures and Improvements (371)	26,910		34
Office Furniture and Equipment (372)	0		35
Computer Equipment (372.1)	2,730	413	36
Transportation Equipment (373)	0	2,942	37
Other General Equipment (379)	567		38
Other Tangible Property (390)	0		39
Total General Plant	30,207	3,355	
Total utility plant in service directly assignable	1,554,937	4,431	
Common Utility Plant Allocated to Water Department	0		40
Total utility plant in service	1,554,937	4,431	

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION AND DISTRIBUTION PLANT				
Distribution Reservoirs and Standpipes (342)			373,900	26
Transmission and Distribution Mains (343)			664,225	27
Fire Mains (344)			0	28
Services (345)			98,802	29
Meters (346)			54,417	30
Hydrants (348)			85,326	31
Other Transmission and Distribution Plant (349)			0	32
Total Transmission and Distribution Plant	0	0	1,276,670	
GENERAL PLANT				
Land and Land Rights (370)			0	33
Structures and Improvements (371)			26,910	34
Office Furniture and Equipment (372)			0	35
Computer Equipment (372.1)			3,143	36
Transportation Equipment (373)			2,942	37
Other General Equipment (379)			567	38
Other Tangible Property (390)			0	39
Total General Plant	0	0	33,562	
Total utility plant in service directly assignable	0	0	1,559,368	
Common Utility Plant Allocated to Water Department			0	40
Total utility plant in service	0	0	1,559,368	

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			1,742	1,742	1
February			1,678	1,678	2
March			1,803	1,803	3
April			1,846	1,846	4
May			2,033	2,033	5
June			2,071	2,071	6
July			2,039	2,039	7
August			1,823	1,823	8
September			1,966	1,966	9
October			2,013	2,013	10
November			1,634	1,634	11
December			1,855	1,855	12
Total for year	0	0	22,503	22,503	
Less: Measured or estimated water used in main flushing and water treatment during year				137	13
Less: Other utility use					14
Other utility use explanation:					15
Water pumped into distribution system				22,366	16
Less: Water sold				10,877	17
Losses and unaccounted for				11,489	18
Percent unaccounted for to the nearest whole percent (%)				51%	19
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					20
Utility will determine reason for large reported loss.					
Maximum gallons pumped by all methods in any one day during reporting year				140	21
Date of maximum: 12/7/1999					22
Cause of maximum:					23
Filled tower					
Minimum gallons pumped by all methods in any one day during reporting year				32	24
Date of minimum: 9/10/1999					25
Total KWH used for pumping for the year				43,986	26
If water is purchased:Vendor Name:					27
Point of Delivery:					28

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
WELL #1	HW 379	215	12	31,000	Yes	1

SOURCES OF WATER SUPPLY - SURFACE WATERS

Location (a)	Identification Number (b)	Intakes			Diameter in inches (e)
		Distance From Shore in feet (c)	Depth Below Surface in feet (d)		
NONE					

1

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	WELL #1			1
Location	HW 379			2
Purpose	P			3
Destination	D			4
Pump Manufacturer	AMERICAN TURBINE			5
Year Installed	1996			6
Type	VERTICAL TURBINE			7
Actual Capacity (gpm)	256			8
Pump Motor or Standby Engine Mfr	U.S. MOTOR			10
Year Installed	1996			11
Type	ELECTRIC			12
Horsepower	25			13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification				14
Location				15
Purpose				16
Destination				17
Pump Manufacturer				18
Year Installed				19
Type				20
Actual Capacity (gpm)				21
Pump Motor or Standby Engine Mfr				22
Year Installed				23
Type				24
Horsepower				25
				26

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	PHOENIX #1654		1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
			3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET		4
			5
Year constructed	1995		6
			7
Primary material (earthen, steel, concrete, other)	STEEL		8
			9
Elevation difference in feet (See Headnote 3.)	123		10
Total capacity in gallons	200,000		11
WATER TREATMENT PLANT			12
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID		13
			14
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE		15
			16
Filters, type (gravity, pressure, other, none)	NONE		17
			18
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	1.0000		19
			20
Is a corrosion control chemical used (yes, no)?	N		21
			22
Is water fluoridated (yes, no)?	N		23
			24
			25

WATER MAINS

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If the assessments are deferred, explain.

Number of Feet							
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)
M	D	6.000	3,827	0	0	0	3,827
M	D	8.000	11,528	0	0	0	11,528
M	D	10.000	6,569	0	0	0	6,569
Total Within Municipality			21,924	0	0	0	21,924
Total Utility			21,924	0	0	0	21,924

1
2
3

WATER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
 - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.750	158	0	0	0	158	14	1
M	1.500	3	0	0	0	3		2
M	2.000	1	0	0	0	1		3
Total Utility		162	0	0	0	162	14	

METERS

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.750	177	0	0	(16)	161	5	1
1.000	0	0	0	1	1	0	2
1.500	2	1	0	0	3	1	3
2.000	0	0	0	0	0	0	4
3.000	2	1	0	0	3	1	5
Total:	181	2	0	(15)	168	7	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.750	129	11	0	6	0	15	161	1
1.000	0	1	0	0	0	0	1	2
1.500	0	3	0	0	0	0	3	3
2.000	0	0	0	0	0	0	0	4
3.000	0	2	0	0	0	1	3	5
Total:	129	17	0	6	0	16	168	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

1. Distinguish between fire and flushing hydrants by lead size.
 - a. Fire hydrants normally have a lead size of 6 inches or greater.
 - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	0				0	1
Within Municipality	39				39	2
Total Fire Hydrants	39	0	0	0	39	
Flushing Hydrants						
	0				0	3
Total Flushing Hydrants	0	0	0	0	0	

Wis. Admin. Code § 185.87 requires that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Report the number operated during the year

Number of hydrants operated during year:	39
Number of distribution system valves end of year:	154
Number of distribution valves operated during year:	149

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

A/c 600, 1999 salaries and wages charged to water utility based on actual time per time cards.

A/c 650, Additional costs in 1999 associated with repairing water leaks and hydrant repairs.

A/c 680, 1999 wages of clerk/treasurer increased due to change of position from part time to full time.

Property Tax Equivalent (Water) (Page W-07)

The village has waived collection of the tax equivalent until stable operation has been obtained and water utility operating revenues become sufficient (see rate case file).

Meters (Page W-17)

Adjustments reported in column (e) due to meter inventory record corrections.
